

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

FEDERAL INSURANCE COMPANY,

Plaintiff,

- against -

THE ESTATE OF IRVING GOULD,  
MEHDI ALI, ALEXANDER M. HAIG, JR.,  
THE ESTATE OF RALPH SELIGMAN,  
BURTON WINBERG AND J. EDWARD  
GOFF,

Defendants.

No. 10 Civ. 1160 (RJS)

**DEFENDANTS'**  
**INITIAL RULE 26 (a)**  
**DISCLOSURES**

THE ESTATE OF IRVING GOULD,  
MEHDI ALI, THE ESTATE OF  
ALEXANDER M. HAIG, JR., THE  
ESTATE OF RALPH SELIGMAN,  
BURTON WINBERG AND J. EDWARD  
GOFF,

Counterclaimants,

- against -

FEDERAL INSURANCE COMPANY,

Counter-Defendants.

**DEFENDANTS' INITIAL DISCLOSURES**

COMES NOW Defendants the Estate of Irving Gould, Mehdi Ali, the Estate of Alexander M. Haig, Jr., the Estate of Ralph Seligman, Burton Winberg and J. Edward Goff (collectively "Defendants"), by and through their attorneys, file and serve this Initial Disclosure to Plaintiff pursuant to Rule 26(a)(1) of the Federal Rules of Civil Procedure.

### **PRELIMINARY STATEMENT**

Responses contained herein are made on the basis of information now known and documents now available to Defendants and are made without waiving any objections or admitting the relevance or materiality of any of the information or documents submitted. Defendants' investigation, discovery, and preparation for trial are continuing, and all responses are given without prejudice to Defendants' discovery of additional witnesses and/or documents that support their claims and/or defenses.

**A. The name and, if known, the address and telephone number of each individual likely to have information that bears significantly on any claim or defense, identifying the subjects of the information, and a brief, fair summary of the support.**

Defendants believe the following individuals are likely to have discoverable information that may be used to support the Defendants' counterclaims and/or refute the insurance companies' claims in this action. Such information includes, but is not limited to, (a) knowledge of the corporate history of Commodore International Limited and Commodore Electronics Limited (collectively "Commodore"), (b) information related to the existence, terms and conditions of the directors and officers liability policies and excess policies sold to Commodore by the insurance companies and any predecessors or successors-in-interest in the relevant policy periods and (c) information regarding Defendants' counterclaims for damages in this action, including payment of costs and expenses for defense of and indemnity for the underlying actions by the insurance companies:

1. J. Edward Goff, Esq.  
Birns & Goff  
1604 Locust Street, Fourth Floor  
Philadelphia, PA 19103  
215-546-3400

2. Jonathan D. Thier, Esq.  
Cahill Gordon & Reindel LLP  
Eighty Pine Street  
New York, NY 10005-1702  
212-701-3992
3. Mehdi R. Ali  
69 Main Street  
Ridgefield, CT 06877  
203-438-5987
4. Dana T. Pickard, Esq. (Counsel for the Personal Representative,  
Patricia F. Haig, of the Estate of Gen. Alexander M. Haig, Jr.)  
Edwards Angell Palmer & Dodge LLP  
525 Okeechobee Boulevard, Suite 1600  
West Palm Beach, FL 33401  
561-820-0256
5. Mr. Howard L. Beck (Trustee for the Estate of Irving Gould)  
The Edison Centre  
2345 Yonge Street  
Toronto, Ontario M4P 2E5  
Canada
6. Arthur Seligman, Esq. (Ralph Seligman's son)  
Lennox Paton  
P.O. Box N-4825  
Fort Nassau Centre  
Marlborough Street  
Nassau, Bahamas  
242-502-5000
7. Burton Winberg  
The Rockport Group  
170 The Donway West, Suite 307  
Don Mills, Ontario M3C 2G3  
Canada  
416-444-7391

**B. A copy of, or a description by category and location of, all documents, data compilations, and tangible things that are in the possession, custody, or control of the party and that the disclosing party may use to support its claims or defenses, unless solely for impeachment.**

Without waiving any applicable privilege or immunity, the documents relating to Defendants' counterclaims in this action, and/or its defenses to the insurance

companies' claims, (including policies, correspondence, and claim/payment information) are located at the offices of J. Edward Goff, 1604 Locust Street, Fourth Floor, Philadelphia, Pennsylvania 19103, the offices of Defendants' counsel in the Underlying Actions, Cahill Gordon & Reindel LLP, 80 Pine Street, New York, New York 10005, and the offices of the persons listed in Section A of this Disclosure. The insurance companies also have had uninterrupted access to Defendants' claims information, containing every complaint in the underlying actions and detailed information related thereto. Further, the insurance companies and their counsel presumably would have documents relating to the underwriting and interpretation of the policies, investigation of loss, and claim handling.

**C. A computation of any category of damages claimed by the disclosing party, making available for inspection and copying as under Rule 34 the documents or other evidentiary material on which such computation is based, including materials bearing on the nature and extent of injuries suffered.**

To date, the Defendants have incurred various costs and fees related to the underlying litigations. Defendants' costs associated with the underlying litigation are in the form of attorneys fees and investigation costs. The costs incurred by the Defendants as of August 19, 2010 exceed \$14 million. The non-privileged documents upon which this computation is based will be made available for inspection and copying at the offices of Anderson Kill & Olick or another mutually agreed upon location.

**D. For inspection and copying as under Rule 34 any insurance agreement under which any person carrying on an insurance business may be liable to satisfy part or all of a judgment which may be entered in the action or to indemnify or reimburse for payments made to satisfy the judgment.**

The insurance companies' obligations for the underlying actions under the insurance policies sold to the Defendants are at the heart of the dispute. These policies

are referenced in Federal Insurance Company's complaint and Defendants' answer and counterclaims. Defendants will make available for inspection and copying any non-privileged documents related to the insurance policies that may be relevant to this action.

These initial disclosures are based on information presently reasonably available and may be supplemented upon discovery of further information.

ANDERSON KILL & OLICK, P.C.

August 19, 2010

By: /s/ James R. Serritella

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Alex D. Hardiman  
James R. Serritella

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